

Office of the  
Legislative Fiscal Analyst

## **FY 2002 Supplemental**

Joint Appropriations Subcommittee for  
Executive Offices and Criminal Justice

State Auditor  
**Supplemental Funding Items**

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**1.0 Summary: State Auditor**

Supplemental funding is for any items in the current fiscal year which have funding issues that were not anticipated during the previous Legislative session. Usually this is for additional, one-time funding for an unexpected expense. The current economic situation in the State makes this year's supplemental recommendations different, in that instead of additional funding being recommended, budget reductions will need to be implemented to balance the FY 2002 State budget, given the projected \$202.5 million shortfall.

For FY 2002, the Analyst recommends reducing the current General Fund appropriation for the State Auditor by \$150,200.

	<b>Analyst FY 2002 Estimated</b>	<b>Analyst FY 2002 Supplemental</b>	<b>Analyst FY 2002 Revised</b>
<b>Financing</b>			
General Fund	2,822,900		2,822,900
General Fund, One-time		(150,200)	(150,200)
Dedicated Credits Revenue	611,900		611,900
Transfers	42,000		42,000
Beginning Nonlapsing	79,600		79,600
<b>Total</b>	<b>\$3,556,400</b>	<b>(\$150,200)</b>	<b>\$3,406,200</b>
<b>Programs</b>			
Administration	276,200	(1,200)	275,000
Auditing	2,886,800	(146,300)	2,740,500
State and Local Government	393,400	(2,700)	390,700
<b>Total</b>	<b>\$3,556,400</b>	<b>(\$150,200)</b>	<b>\$3,406,200</b>
<b>FTE/Other</b>			
Total FTE	47	(3)	44
Vehicles	2		2

## **2.0 Issues: State Auditor**

Following are the Analyst's recommended reductions by category and line item for the Office of the State Auditor.

### **2.1 Internal Service Fund Rate Changes**

As a result of rate changes for services provided by the Department of Administrative Services, the Analyst recommends a one-time supplemental budget reduction of \$1,600 from the General Fund. The allocation among programs is as follows: Administration, \$200; Auditing, \$1,200; and State and Local Government, \$200.

<b>General Fund</b>	<b>(\$1,600)</b>
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### **2.2 Base Funding Reduction**

The Analyst has identified two funded vacancies (Staff Auditor I positions) and recommends their elimination. The Analyst also recommends the elimination of one nonessential staff position. The Analyst recommends a reduction in General Funds of \$130,000.

<b>General Fund</b>	<b>(\$130,000)</b>
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### **2.3 Across-the-Board Reductions**

The Analyst has included 10 percent across the board decreases in the General Fund in the following expense categories: Conventions/Workshops, Data Processing, Entertainment/Receptions, Office Supplies/Equipment, and Travel. For the State Auditor, these General Fund reductions total \$7,900. The allocation among programs is as follows: Administration, \$500; Auditing, \$6,100; and State and Local Government, \$1,300.

<b>General Fund</b>	<b>(\$7,900)</b>
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### **2.4 One-Day Furlough**

A one-day furlough for the State Auditor will save the State \$10,700 in General Funds. The allocation among programs is as follows: Administration, \$500; Auditing, \$9,000; and State and Local Government, \$1,200.

<b>General Fund</b>	<b>(\$10,700)</b>
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**4.0 Additional Information: State Auditor****4.1 Funding History**

	<b>1999</b>	<b>2000</b>	<b>2001</b>	<b>2002</b>	<b>Difference</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Revised</b>	<b>2001 to 2002</b>
<b>Financing</b>					
General Fund	2,526,900	2,617,600	2,717,200	2,822,900	105,700
General Fund, One-time				(150,200)	(150,200)
Dedicated Credits Revenue	640,300	624,500	704,800	611,900	(92,900)
Transfers				42,000	42,000
Beginning Nonlapsing	215,000	380,200	262,600	79,600	(183,000)
Closing Nonlapsing	(380,200)	(262,600)	(79,600)		79,600
<b>Total</b>	<b>\$3,002,000</b>	<b>\$3,359,700</b>	<b>\$3,605,000</b>	<b>\$3,406,200</b>	<b>(\$198,800)</b>
<b>Programs</b>					
Administration	247,000	261,900	269,600	275,000	5,400
Auditing	2,415,800	2,723,000	2,944,700	2,740,500	(204,200)
State and Local Government	339,200	374,800	390,700	390,700	
<b>Total</b>	<b>\$3,002,000</b>	<b>\$3,359,700</b>	<b>\$3,605,000</b>	<b>\$3,406,200</b>	<b>(\$198,800)</b>
<b>Expenditures</b>					
Personal Services	2,562,500	2,911,800	3,142,700	3,138,000	(4,700)
In-State Travel	23,300	20,900	32,900	22,800	(10,100)
Out of State Travel	17,200	24,600	22,600	14,200	(8,400)
Current Expense	281,400	307,600	321,300	194,000	(127,300)
DP Current Expense	117,600	47,300	79,500	37,200	(42,300)
DP Capital Outlay		47,500	6,000		(6,000)
<b>Total</b>	<b>\$3,002,000</b>	<b>\$3,359,700</b>	<b>\$3,605,000</b>	<b>\$3,406,200</b>	<b>(\$198,800)</b>
<b>FTE/Other</b>					
Total FTE	46	47	47	44	(3)